APPENDIX H.

[See Chap. 18, Art. 340, Note 3.]

Questions for Treasury Inspections.

[NOTE.—The references in figures are to Articles of the Code.]

PROCEDURE, CHAPTERS 1 AND 18—

1. Are printed forms (chalans) available readily to persons having to pay money into the treasury? (3.)
2. Is money ever received without one? (3.)
3. Are payments made before a formal order is obtained from the Treasury Officer? (309.)
4. Are they at once noted in the cash-book or subsidiary register? (217.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (311.)

The treasurer's account of cash transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon or in a register similar to form 62, at the time of payment? (315.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning? (323.)
8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet? (323.)
9. Does the Treasury Officer see that the cash balance shown against each tehsil agrees with that admitted by the tehsildar on the last returns embodied? (323 note.)
10. Are remittances between tehsil and district treasuries watched by means of the daily balance sheet? (323 note.)
11. Are returns for the account office written up day by day? (317.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (319.)
13. Do officers in charge of tehsil, taluq or sub-divisional treasuries send a monthly certificate or personal verification of their balances?
14. Are the balances of such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (335.) If not in what months, since the last inspection, did he omit to verify the balance and why?

PENSIONS, CHAPTER 19—

16. Are registers kept of the pension payment orders payable at the treasury? (343.)
17. Are the files of pension payment orders complete according to that register? (342.)
18. Are they accessible to strangers? ~~to any one but the Treasury Officer?~~
19. Are the orders in good condition?
20. Are all payments noted on them? (347.)
21. Are any over-full of notes of payment?
22. Are any improperly detailed new payment of pension having been more than six months due? (Civil Service Regulations, 956.)
23. Does the Treasury Officer regularly check the pensioner's mark with the original order before paying him? (344.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence [Civil Service Regulations, 947 (*a*)] and recorded?

INTEREST, CHAPTER 13—

5. Is a register kept of Government paper on which interest has been made payable at the treasury? (179.)

Appendix H, page 336—

Item No. 18—Substitute a note of interrogation for the colon after the word "strangers" and omit the rest of the item.

[*9th list—1-7-15.*]

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained ? (235 and 244.)
27. Is the register of interest orders kept up, and are the entries duly made and signed by the recipient ? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year ? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register ? (351.)
30. Does he ever question the admissibility of a deposit ? (246.)
31. Is the order for repayment passed without previous reference to the receipt register ? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer ? (250.)
33. For what accounts are personal ledgers kept ? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account ? (254.)
35. Is a formal acknowledgment of the correctness of the balance, certified by the Accountant General, periodically passed by the officer administering the fund ? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept ? (406.)
37. Under whose key ? (406.)
38. By what precautions maintained in order ? (406.)
39. Is the numerical series of each class unbroken ? (406.)
40. Are the books of forms required for the day's use issued in the morning ? (406.)
41. And are they checked by the Treasury Officer on return in the evening ? (406.)
42. Are issue registers opened before the year begins ? (371.)
43. Is rule and clause, or Accountant General's letter giving authority for issue of each bill, noted in the issue register ? (371.)
44. Are counterfoil of bills issued, initialled by the Treasury Officer ? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random ?
46. Are the issues of duplicates noted in the issue register ? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter ?

47. Are the cross checks given in Article 384, Civil Account Code, understood and applied ?
48. Where are files of original advices of bills drawn on the treasury kept ? (388.)
49. Are those from each treasury laid together in order of date ? (388.)
50. Is the check register of bills payable written up daily from the advices received ? (388.)
51. Does the Treasury Officer ever check the entries by the original advices ? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward ?
53. When the bills are presented for payment, are they checked with the check register of bills payable ? (399.)
54. Are the date and amount of payment entered in the check register ? (394.)
55. Is the fact of payment also marked off in the original advice ? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office ? (396.)
57. In old check registers of bills payable, are lapses marked off ? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid ? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant-General ? (457.)
60. Is the pass-book with the Executive Engineer ? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tehsil or sub-divisional treasuries posted in it? (451 (2).)

CASH, CHAPTERS 18 AND 29—

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305.)
67. Does the Treasury Officer himself register (in Form 38) every amount passed into or passed out of double locks at the time with his own hand? (305.)
68. What is the amount in the treasurer's hands? (304.)
69. Are the different kinds of coin kept apart?
70. Is each kind in bags of uniform size? (305.)
71. Are there two locks to the outer door, and who keeps the keys? (603*a*.)
72. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (603*b* (1).)
72A. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the treasury duly observed? (305A.)
73. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (603*b* (2).)
74. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (603*e*.)
75. What is the date of the Executive Engineer's certificate? (603*f*.)
76. Is there any bag or store of coin in the treasury kept apart from the general balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1.)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet? (Form (37.)
79. Does the Treasurer's Daily Balance Sheet show correctly its distribution between treasure under single and under double locks Form? (38.)
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1.)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (573, 597.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any ⅛ or ¼ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coins presented by the public are carefully examined and withdrawn from circulation if tampered with or unduly worn? (579.)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by *those* scales before being cut? (585.)
90. Is small silver readily obtainable on application? (569.)
91. Are requisition for copper coin ever received from tehsils.
92. Are they promptly answered.
93. Is the supply of copper at each tehsil ample to meet all demands? (569. note.)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (569.)
96. Cancelled.
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt? (592.)

CURRENCY—

100. Are universal notes issued from other circles received freely at the Treasury? Are non-universal notes of other circles ever received? (606.)

Appendix H, page 339—

Item 102.—Cancel the words "of the home circle."

Cancel items 106 to 109.

Appendix H, page 339—

Cancel item 111.

7th List—15-1-15.

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (609.)
102. Are currency notes of the home circle arranged in bundles according to their denominations? (612.)
103. Are they placed in order of receipt? (612.)
104. Are they regularly re-issued in the order of their receipt? (612.)
106. Is the note register punctually kept up? (617.)
107. Is it in English or in vernacular?
108. Does it separate the different denominations of notes? (617.)
109. Does it separate notes of the home circle from those of foreign circles? (617.)
110. Cancelled.
111. Are they ever re-issued without special application from the person receiving them? (615.)
111A. Does the amount of cash and currency notes in the currency chest agree with the balance as shown in the last entry in the currency chest book? (633.)

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date?
113. What stock is left with the treasurer or official stamp-vendor?
114. What is under the Treasury Officer's charge?
115. When was stock last actually taken?
116 By whom?
117. Was it found to agree with the balances in the registers?
118. Are the charges paid from the treasury for sale of stamps in accordance with rules?

EXCISE OPIUM—

119 to 125 The questions are the same as those regarding stamps, 112 to 118.

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store?
127. What is their condition?
128. Who keeps their keys?
129. What is the state of the treasure boxes?
130. Are they of uniform size?
131. Have those in use Chubb's locks?

MISCELLANEOUS—

132. What record is kept of the Accountant General's orders of retrenchment?
133. In whose custody is it?
134. Is reference made to it before new pay is issued?
134 A. Is a register kept of all gazetted officers drawing their pay from the treasury?
134 B. Is reference made to it when a salary bill is presented for payment?
135. Are the corrections to the Civil Account Code posted up to date?
136. Is the circular file of the account officer complete?
137. Is it accessible?
138 Does the Treasury Officer take pains to see that important new circulars are understood?
139. Are the office registers and records in good order?

TREASURER—

140. What security does the treasurer give?
141. Where is the bond kept?
142. When was it last tested?
143. What amount is ordinarily left in the treasurer's hands?
144. Who appoints tahsildars, shroffs or cash-keepers at sub-treasuries?
145. And on what security?

ESTABLISHMENT, CHAPTER 5—

146. Are receipts taken in a register for all pay and allowances issued ? (63.)
147. Is a stamped receipt required whenever the amount exceeds R 20 ? (63.)
148. Have service books been prepared for the whole establishment ? (67.)
149. Are they kept up to date ? (67.)

APPENDIX H H.

[See Chapter 31, Article 644, Volume I., C. A. C.]

Instructions to a Military Guard in charge of treasure issued as a supplement to those contained in Army Regulations, India, Volume II.

(i) All Treasury remittances of coins, whether from one district to another, or within the same district, must be packed in stout boxes nailed down and bound with iron hooping, without gunney covering or ropes, and with the hoops riveted or nailed together where they cross.

(ii) As boxes secured by padlocks do not adequately provide security of their contents their use is prohibited.

(iii) Whenever circumstances permit, a British Officer will be present where treasure is handed over by the Civil Authorities to a Military Guard either for safe custody or escort.

(iv) The Officer or non-commissioned officer commanding the guard will personally superintend the weighing of each box and satisfy himself that its actual weight is correctly recorded in the receipt furnished by him.

(v) He will also satisfy himself that the boxes correspond in every respect with the description given in clause (1); that they are in good order, and that the seals are intact and give a clear impression of a device which he can read or recognise.

(vi) At each handing over of the treasure the weights are to be carefully checked, the boxes counted and examined, and the condition of the seals scrutinised, a note being made of any that are damaged or defaced.

(vii) Treasure should, except in special cases, be despatched the same day as it is taken over.